

RESOLUTION NO. 15 , 2010

A RESOLUTION ADOPTING A TAX BUDGET FOR 2011

**WHEREAS**, pursuant to Section 5705.30 of the Ohio Revised Code, the taxing authority of each municipality is required to adopt a tax budget on or before the 15th day of July for the next succeeding year; and

**WHEREAS**, copies of the budget have been filed in the Office of the City Manager for public inspection for the ten (10) day period preceding the Public Hearing; and

**WHEREAS**, a public hearing was held June 23, 2010 and public notice was given in the manner provided by law;

**NOW THEREFORE, BE IT RESOLVED**, by the Council of the City of Montgomery, Ohio:

**SECTION 1.** The Council hereby adopts the tax budget proposed for 2011 in the form in which it has been proffered to this Council by the Finance Department, a copy of which is attached hereto and included herein by reference. In further conformity with Section 5705.30 of the Revised Code, the budget shall be submitted to the County Auditor on or before July 20, 2010.

**SECTION 2.** This Resolution shall be in full force and effect from and after its passage.

PASSED July 7, 2010

ATTEST: Susan J. Hamon  
Susan J. Hamon, Clerk of Council

Gerri Harbison  
Gerri Harbison, Mayor

APPROVED AS TO FORM:

Terrence M. Donnellon  
Terrence M. Donnellon, Law Director

# City of Montgomery 2011 Tax Budget

“Taking Responsibility Together to Provide Superior Services”



City of Montgomery, Ohio  
Hamilton County, Ohio  
June 15, 2010

This Budget must be adopted by the Council of Montgomery Ohio on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the County Auditor of said County:

The following Budget year beginning January 1 2011 , has been adopted by Council and is herewith submitted for consideration of the County Budget Commission.

Signed
James A. Hanson, Director of Finance

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION,  
AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use	For Budget Commission Use			For County Auditor Use	
FUND	Budget Year Amount Requested of Budget Commission Inside/Outside	Budget Year Amount Approved Budget Commission 10 Mill Limitation	Budget Year Amount Derived From Levies Outside 10 Mill Limitation	County Auditor's Estimate of Tax Rate to be Levied	
				Inside 10 Mill Limit Budget Year	Outside 10 Mill Limit Budget Year
<b>GOVERNMENT FUNDS</b>					
GENERAL FUND	2,249,217				
FIRE LEVY FUND	2,130,335				
<b>PROPRIETARY FUNDS</b>					
<b>FIDUCIARY FUNDS</b>					
<b>TOTAL ALL FUNDS</b>	4,379,552				



FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

DESCRIPTION	2008 Actual	2009 Actual	Current Year Estimated for 2010	Budget Year Estimated for 2011
<b>REVENUES</b>				
Local Taxes				
General Property Taxes-Real Estate	1,893,890	2,090,763	2,146,620	2,189,552
Tangible Personal Property Taxes	103,468	93,155	91,793	59,665
Municipal Income Taxes	5,034,866	4,522,335	4,489,000	4,489,000
Other Local Taxes	-	8,334	5,000	5,000
Total Local Taxes	7,032,224	6,714,586	6,732,413	6,743,217
Intergovernmental Revenues				
Local Government- State	82,924	73,210	82,924	80,000
Local Government- SIF	254,560	179,073	208,706	208,706
Estate Tax	703,832	2,208,362	300,000	300,000
Cigarette Tax	167	111	200	200
Liquor Tax	14,718	19,748	17,500	17,500
Property Tax Allocation	239,201	255,525	245,655	255,579
Other State Shared Taxes and Permits	38	106	35	35
Total State Shared Taxes and Permits	1,295,440	2,736,135	855,020	862,020
Federal Grants or Aid				
State Grants or Aid			-	
Other Grants or Aid	23,828	675	4,000	4,000
Total Intergovernmental Revenues	1,319,268	2,736,810	859,020	866,020
Interest Income	597,150	183,634	350,000	183,634
Special Assessments				
Building and Construction Permits	205,136	118,235	100,000	100,000
Charges for Services	310,228	331,344	335,228	345,667
Fines, Licenses and Permits	152,185	162,580	199,608	202,194
Miscellaneous Revenues	9,503	3,906	2,500	2,500
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	102	150,786	1,500	1,500
Advances	-	-	12,390	-
Other Sources	150,136	109,786	164,200	213,609
<b>TOTAL REVENUES</b>	<b>9,775,932</b>	<b>10,511,668</b>	<b>8,756,859</b>	<b>8,658,341</b>

FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

DESCRIPTION	2008 Actual	2009 Actual	Current Year Estimated for 2010	Budget Year Estimated for 2011
<b>EXPENDITURES</b>				
Security of Persons and Property				
Personal Services and Benefits	2,347,571	2,590,393	2,672,407	2,760,231
Travel Transportation	30,770	23,002	34,333	34,333
Contractual Services	184,766	139,023	196,796	196,796
Supplies and Materials	89,604	64,136	91,220	91,220
Capital Outlay	76,271	120,372	95,650	95,650
Total Security of Persons and Property	2,728,981	2,936,926	3,090,406	3,178,230
Public Health Services				
Personal Services and Benefits	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	-	-	-	-
Supplies and Materials	50,636	52,381	59,270	59,270
Capital Outlay	-	-	-	-
Total Public Health Services	50,636	52,381	59,270	59,270
Leisure Time Activities				
Personal Services and Benefits	381,308	452,418	523,149	544,642
Travel Transportation	7,893	10,614	17,000	17,000
Contractual Services	220,485	243,881	281,025	281,025
Supplies and Materials	81,451	98,731	92,375	92,375
Capital Outlay	24,543	58,084	79,300	79,300
Total Leisure Time Activities	715,680	863,727.99	992,849	992,849
Community Environment				
Personal Services and Benefits	197,948	203,618	217,593	224,516
Travel Transportation	9,712	5,173	14,800	14,800
Contractual Services	254,645	182,685	276,200	276,200
Supplies and Materials	56,348	56,179	58,650	58,650
Capital Outlay	10,699	19,670	33,500	33,500
Total Community Environment	529,351	467,325.25	600,743	607,666
Basic Utility Services				
Personal Services and Benefits	-	-	-	-
Travel Transportation	-	-	-	-
Contractual Services	600,570	588,820	600,000	790,115
Supplies and Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Basis Utility Services	600,570	588,820	600,000	790,115

FUND NAME: GENERAL FUND  
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

DESCRIPTION	2008 Actual	2009 Actual	Current Year Estimated for 2010	Budget Year Estimated for 2011
Public Works				
Personal Services and Benefits				-
Travel Transportation				-
Contractual Services				-
Supplies and Materials				-
Capital Outlay				-
Total Public Works	-		-	-
General Government				
Personal Services and Benefits	1,538,862	1,775,855	1,987,623	2,050,875
Travel Transportation	62,319	68,441	81,250	81,250
Contractual Services	1,053,403	916,786	1,151,793	1,151,793
Supplies and Materials	136,893	71,412	157,250	157,250
Capital Outlay	90,097	228,150	147,150	147,150
Total General Government	2,881,574	3,060,644	3,525,066	3,525,066
<b>Total General Fd Before Other Uses</b>	<b>7,506,793</b>	<b>7,969,824</b>	<b>8,868,334</b>	<b>9,153,196</b>
Debt Service				
Redemption of Principal				
Interest				
Total Debt Service				
Other Uses of Funds				
Transfers				
to Street Maintenance Fund	400,000	400,000	400,000	400,000
to Municipal Pool	80,000	40,000	60,000	50,000
to Downtown Improvement Fund		1,000,000		-
to Environmental Impact Fund	38,846	11,059	12,000	50,000
to School Resource Officer Fund	30,000	45,000	45,200	46,104
to Capital Improvement Fund	900,000	-	1,000,000	
to Historical Trust Fund				25,000
Total Other Uses of Funds	1,448,846	1,496,059	1,517,200	571,104
Advances Out				
<b>TOTAL EXPENDITURES</b>	<b>8,955,639</b>	<b>9,465,883</b>	<b>10,385,534</b>	<b>9,724,300</b>
Revenues over/(under) Expenditures	820,293	310,049	(1,628,675)	(1,065,959)
Beginning Unencumbered Balance	11,703,071	12,195,516	13,110,947	11,482,272
Ending Cash Balance	12,523,364	13,569,148	11,482,272	10,416,314
Estimated Encumbrances (outstanding at year end)	327,848	458,201		400,000
Estimated Ending Unencumbered Fund Balance	12,195,516	13,110,947	11,482,272	10,016,314



## STATEMENT OF PERMANENT IMPROVEMENTS

DESCRIPTION	Estimated Cost of Permanent Improvements	Amount to be Budgeted During Current Year	Name of Paying Fund
<b>Police Department</b>			
Unmarked Police Vehicle	\$20,000	\$20,000	Capital Improvement Fund
In-Car Video Cameras	\$12,000	\$12,000	Capital Improvement Fund
<b>Recreation</b>			
30 by 30 Tent with Logo	\$7,500	\$7,500	Capital Improvement Fund
<b>City Parks</b>			
Tractor replacement	\$30,000	\$30,000	Capital Improvement Fund
Poured in place safety surfacing at Ppaygrounds	\$35,000	\$35,000	Capital Improvement Fund
Parking lot repairs and striping	\$10,000	\$10,000	Capital Improvement Fund
Asphalt path repairs	\$10,000	\$10,000	Capital Improvement Fund
Resurface tennis courts	\$12,000	\$12,000	Capital Improvement Fund
Resurface basketball courts	\$15,000	\$15,000	Capital Improvement Fund
Johnson Nature Preserve enhancements	\$8,000	\$8,000	Capital Improvement Fund
Installation and Relocation of Playground Equipment	\$25,000	\$25,000	Capital Improvement Fund
<b>Swaim and Terwilliger Lodges</b>			
Building repair and maintenance	\$5,000	\$5,000	Capital Improvement Fund
Staining/sealing deck	\$3,200	\$3,200	Capital Improvement Fund
<b>City Beautiful</b>			
Public area improvements	\$30,000	\$30,000	Capital Improvement Fund
<b>General Government</b>			
Contingencies	\$50,000	\$50,000	Capital Improvement Fund
<b>Fire Department</b>			
Monitor/ Defibrillators	\$75,000	\$75,000	Fire Department
Thermal Camera	\$15,000	\$15,000	Fire Department
Turnout Gear	\$14,000	\$14,000	Fire Department
SCBA Air Compressor	\$35,000	\$35,000	Fire Department
<b>Street Maintenance and Repair</b>			
Annual Resurfacing	\$1,000,000	\$1,000,000	Capital Improvement Fund
Asphalt Surface Treatments	\$80,000	\$80,000	Capital Improvement Fund
Crack Sealing Program	\$60,000	\$60,000	Capital Improvement Fund
Curb Repairs	\$30,000	\$30,000	Capital Improvement Fund
Contingencies	\$25,000	\$25,000	Capital Improvement Fund
Engineering- Sidewalk Construction	\$19,000	\$19,000	Capital Improvement Fund
Sidewalk Repairs	\$35,000	\$35,000	Capital Improvement Fund
Small Drainage Projects	\$75,000	\$75,000	Capital Improvement Fund
Paving of Montgomery Road	\$450,000	\$450,000	Capital Improvement Fund
Pedestrian refreshment areas	\$30,000	\$30,000	Capital Improvement Fund
Tractor replacement	\$65,000.00	\$65,000	Capital Improvement Fund
Alternative fuel vehicle	\$30,000	\$30,000	Capital Improvement Fund
<b>Municipal Pool</b>			
Paint building	\$15,000.00	\$15,000	Capital Improvement Fund
<b>SUBTOTAL</b>	<b>\$2,325,700</b>	<b>\$2,325,700</b>	

STATEMENT OF PERMANENT IMPROVEMENTS

DESCRIPTION	Estimated Cost of Permanent Improvements	Amount to be Budgeted During Current Year	Name of Paying Fund
<b>Urban Redevelopment</b>			
Heritage District Pedestrian Improvements	\$15,000	\$15,000	Urban Redevelopment
Streetscape Fill-in Projects	\$20,000	\$20,000	Urban Redevelopment
<b>Vintage Club</b>			
Parking garage construction	\$8,000,000	\$8,000,000	Vintage Club
<b>Historical Trust Fund</b>			
Building repairs	\$10,000	\$10,000	Capital Improvement Fund
<b>Cemetery Expendable Trust</b>			
Asphalt road and curb repairs	\$5,000	\$5,000	Capital Improvement Fund
<b>SUBTOTAL</b>	<b>\$8,050,000</b>	<b>\$8,050,000</b>	
<b>TOTAL PERMANENT IMPROVEMENTS</b>	<b>\$10,375,700.00</b>	<b>\$10,375,700</b>	
<b>Break Down by Name of Paying Fund</b>			
Capital Improvement Fund	\$2,201,700	\$2,201,700	
Parks and Recreation	\$0	\$0	
Fire Levy	\$139,000	\$139,000	
Urban Redevelopment	\$35,000	\$35,000	
Vintage Club	\$8,000,000	\$8,000,000	
<b>Total</b>	<b>\$10,375,700.00</b>	<b>\$10,375,700</b>	

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit	Date of Issue	Due Date	Ordinance or Resolution	Serial or Term	Rate of Interest	Amount of Bonds & Notes Outstanding Beginning of Budgeted Year 1-1-11	Amount Required for Interest	Amount Required for Principal
<b>INSIDE THE 10 MILL LIMIT</b>									
<b>Special Assessments</b>									
Swain Sidewalk- Special Assessment		09/94	12/14	94-12	S	6.00%	17,000	1,020	4,000
Street Lighting- Special Assessment		02/97	09/15	97-04	S	6.50%	13,000	845	2,000
Montgomery Woods Sidewalk- Special Assessment		09/97	12/17	97-17	S	6.00%	37,000	2,220	4,000
Tanager Woods 1999		12/04	12/19	99-8	S	6.00%	43,931	3,567	4,883
<b>Total</b>							<b>110,931</b>	<b>7,652</b>	<b>14,883</b>
<b>General Obligation Bonds</b>									
Public Improvement Refunding 2004		12/97	12/17	04-06	S	2.00%	2,090,000	74,739	325,000
Various Purpose Refunding 2003		Various	Various	030-3	S	3.80-2.00%	1,835,000	62,130	280,000
<b>Total</b>							<b>3,925,000</b>	<b>136,869</b>	<b>605,000</b>
<b>Grand Total</b>							<b>4,035,931</b>	<b>144,521</b>	<b>619,883</b>

FUND	Estimated Unencumbered Fund Balance 1-Jan-11	Budget Year Estimated Receipts	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Fund Balance 31-Dec-11
				Personal Services	Other	Total	
<b>GOVERNMENTAL-SPECIAL REVENUE:</b>							
209 Memorial Fund	23,599	6,500	30,099	-	7,500	7,500	22,599
210 Parks and Recreation	150	500	650	-	500	500	150
215 Law Enforcement	5,177	1,200	6,377	-	1,200	1,200	5,177
216 Drug Enforcement	4,941	300	5,241	-	300	300	4,941
217 DUI Enforcement and Education	9,517	1,000	10,517	-	1,000	1,000	9,517
218 Mayor's Court Technology	28,524	16,000	44,524	-	9,387	9,387	35,137
219 School Resource Officer	25,653	118,403	144,056	113,383	4,300	117,683	26,373
226 Environmental Impact Tax	9,793	102,500	112,293	-	100,000	100,000	12,293
261 Street Maintenance and Repair	897,076	1,027,780	1,924,856	735,178	313,750	1,048,928	875,928
265 State Highway	58,874	41,375	100,249	-	52,500	52,500	47,749
275 Municipal Pool	58,413	261,000	319,413	-	259,018	259,018	60,395
485 Art and Amenities	521,621	25,700	547,321	-	25,300	25,300	522,021
<b>Total Special Revenue Funds</b>	<b>1,643,338</b>	<b>1,602,258</b>	<b>3,245,596</b>	<b>848,561</b>	<b>774,755</b>	<b>1,623,316</b>	<b>1,622,280</b>
<b>DEBT SERVICE FUNDS:</b>							
322 Special Assessment Bond Retirement	144,035	67,322	211,357	-	62,773	62,773	148,584
324 General Bond Retirement	1,259,333	567,120	1,826,453	-	537,602	537,602	1,288,851
328 Reserve Bond Retirement	80,612	182,456	263,068	-	182,830	182,830	80,238
330 Ohio National Tax Increment Financing	-	-	-	-	-	-	-
331 Vintage Club Tax Increment Financing	939,903	1,502,133	2,442,036	-	1,356,517	1,356,517	1,085,519
<b>Total Debt Service Funds</b>	<b>2,423,883</b>	<b>2,319,031</b>	<b>4,742,914</b>	-	<b>2,139,722</b>	<b>2,139,722</b>	<b>2,603,192</b>
<b>CAPITAL PROJECT FUNDS:</b>							
410 Capital Improvements	3,503,362	2,097,250	5,600,612	-	2,201,700	2,201,700	3,398,912
411 Special Assessment Capital Projects	-	-	-	-	-	-	-
416 CDBG Fund 2008	-	-	-	-	-	-	-
460 Urban Redevelopment Fund	47,240	103,863	151,103	-	136,732	136,732	14,371
461 Triangle Tax Increment	66,463	141,782	208,245	-	148,366	148,366	59,879
463 Vintage Club Capital Construction	-	8,000,000	8,000,000	-	8,000,000	8,000,000	-
480 Downtown Improvements	1,000,000	-	1,000,000	-	-	-	1,000,000
<b>Total Capital Project Funds</b>	<b>4,617,065</b>	<b>10,342,895</b>	<b>14,959,960</b>	-	<b>10,486,798</b>	<b>10,486,798</b>	<b>4,473,162</b>
<b>PROPRIETARY: ENTERPRISE FUNDS</b>							
Total Enterprise Funds	-	-	-	-	-	-	-
<b>INTERNAL SERVICE FUNDS:</b>							
Total Internal Service Funds	-	-	-	-	-	-	-
<b>FIDUCIARY: TRUST AND AGENCY FUNDS</b>							
546 Trust Reimbursements	126,227	35,000	161,227	-	75,000	75,000	86,227
601 State Fees	3,886	4,000	7,886	-	4,000	4,000	3,886
836 Historical Trust Fund	4,350	51,710	56,060	-	47,302	47,302	8,758
840 Cemetery Expendable Trust	97,759	22,500	120,259	-	33,550	33,550	86,709
875 Compensated Absence	38,657	133,804	172,461	-	86,973	86,973	85,488
890 Unclaimed Monies Fund	377	4,000	4,377	-	4,000	4,000	377
<b>Total Trust and Agency Funds</b>	<b>271,256</b>	<b>251,014</b>	<b>522,270</b>	-	<b>250,825</b>	<b>250,825</b>	<b>271,445</b>
<b>TOTAL FOR MEMORANDUM ONLY</b>	<b>8,955,542</b>	<b>14,515,198</b>	<b>23,470,740</b>	<b>848,561</b>	<b>13,652,100</b>	<b>14,500,661</b>	<b>8,970,079</b>

**OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES**

The Budget Commission of Hamilton County, Ohio, hereby makes the following Official Certificate of Estimated Resources for the City of Montgomery, Ohio for the BUDGET YEAR beginning January 1, 2011.

FUND	Estimated Unencumbered Fund Balance 1-Jan-11	Real Estate Property Tax	Personal Property Tax	Local Government Allocation	Rollback, Homestead and Personal Prop Tax Exemption	Other Sources	Total
<b>GOVERNMENTAL FUND TYPES</b>							
General Fund	11,482,272	2,189,552	59,665	208,706		6,200,418	20,140,613
Special Revenue Funds	5,608,045	2,283,783	-			1,602,258	9,494,086
Debt Service Funds	2,423,883	-	-			2,319,031	4,742,914
Capital Project Funds	4,617,065	-	-			10,342,895	14,959,960
<b>PROPRIETARY FUND TYPES</b>							
Enterprise Funds	-	-	-			-	-
Internal Service Funds	-	-	-			-	-
<b>FIDUCIARY FUND TYPE</b>							
Trust and Agency Funds	271,256	-	-			251,014	522,270
<b>TOTAL ALL FUNDS</b>	<b>24,402,521</b>	<b>4,473,335</b>	<b>59,665</b>	<b>208,706</b>	<b>-</b>	<b>20,715,616</b>	<b>49,859,843</b>

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each must govern the amount of appropriation from such fund.

Date

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 Budget Commission